

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Petitioner,  
VS.

THEODORE LEE,

## Respondent.

Case No.: 2:12-cv-01994-GMN-PAL

## ORDER

Before the Court is Petitioner’s Motion to Dismiss (ECF No. 42) and supporting Memorandum and Declaration (ECF Nos. 43 and 44). Respondent filed a Response in Opposition to Petitioner’s Motion (ECF No. 48), and Petitioner filed its Reply (ECF No. 51).

The Court has read the pleadings filed by the parties, and as the Petitioner sets forth in its Motion to Dismiss, the Respondent has complied with the IRS summons and therefore the United States seeks no further relief from this Court. However, as the Petitioner also states, the Respondent refuses to stipulate to the dismissal of this action. The Court agrees with the Petitioner that since there is nothing further to prosecute, dismissal of this action is appropriate.

Accordingly,

**IT IS HEREBY ORDERED** that Petitioner's Motion to Dismiss (ECF No. 42) is hereby **GRANTED** and this case is **DISMISSED**.

**IT IS FURTHER ORDERED** that the Motion to Stay (ECF No. 45), and the Motion to Strike (ECF No. 55), are hereby **DENIED as moot**.

The Clerk of Court is directed to close the case.

**DATED** this 20th day of November, 2014.

Gloria M. Navarro, Chief Judge  
United States District Court